IN THE UNITED STATES DISTRICT COURT FOR THE SOUTHERN DISTRICT OF TEXAS HOUSTON DIVISION

ROWLAND MARCUS ANDRADE	§	
and ABTC Corp.,	§	
	§	
Movants,	§	
	§	
VS.	§	Misc. Action No. 4:24-MC-00248
	§	
UNITED STATES DEPARTMENT	§	
OF THE TREASURY, INTERNAL	§	
REVENUE SERVICE,	§	
	§	
Respondent.	§	

MOVANTS' OPPOSED MOTIONS FOR A STAY AND AN INJUNCTION

Movants in the above-captioned case, through counsel, respectfully move the Court to Stay the Order dated August 8, 2024 (Dkt. No. 41) pursuant to Rule 8(a)(1)(A) of the Federal Rules of Appellate Procedure (FRAP) and an Order pursuant to Rule 8(a)(1)(C) of the FRAP granting an injunction enjoining Respondent from accessing and/or using any records received pursuant to any summonses while Movants' appeal is pending with the Fifth Circuit Court of Appeals.

RESPECTFULLY SUBMITTED this 24th day of September 2024

CHARLES C. MORGAN

Attorney at Law

Charles C. Morgan Attorney at Law

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Attorney in Charge

CERTIFICATE OF CONFERENCE

I hereby certify that I conferred with opposing counsel and the United States opposes this Motion.

Charles C. Morgan

CERTIFICATE OF SERVICE

I certify that on September 24, 2024, I electronically filed this document on the Court's CM/ECF system, which will automatically serve a Notice of Electronic Filing on all attorneys of record.

Charles C. Morgan

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VS.	§	Case No. 4:24-MC-00248
	§	
UNITED STATES DEPARTMENT	§	
OF THE TREASURY, INTERNAL	§	
REVENUE SERVICE,	§	
	§	
Respondent.	§	

ORDER ON MOVANTS' MOTIONS FOR A STAY OF THE COURT'S AUGUST 8, 2024 ORDER AND AN INJUNCTION ENJOINING THE RESPONDENT FROM ACCESSING AND/OR USING ANY RECORDSS RECEIVED PURSUANT TO ANY SUMMONSES WHILE MOVANTS' APPEAL WITH THE FIFTH CIRCUIT COURT OF APPEALS IS PENDING

The Court, having reviewed the Motions submitted by Movants pursuant to Rule 8(a)(1)(A) of the Federal Rules of Appellate Procedure (FRAP) to Stay the Order dated August 8, 2024 (Dkt. No. 41) and to enter an Order pursuant to Rule 8(a)(1)(C) of the FRAP granting an injunction enjoining Respondent from accessing and/or using any records received pursuant to any summonses while Movants' appeal is pending, for good and sufficient reasons, it is hereby ORDERED that:

- 1. Movants' motion to Stay the Order dated August 8, 2024 is [] GRANTED [] DENIED.
- 2. Movants' motion for an injunction enjoining Respondent from accessing and/or using any records received pursuant to any summonses is [] GRANTED [] DENIED and the Internal Revenue Service is directed to comply forthwith while Movants' appeal is pending.

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Signed this	of	, 2024	
		Drew B. Tipton UNITED STATES DISTRICT JUDGE	_